

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Ninety-Second Omnibus Objection**

Four Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ANTILLES OFFICE SUPPLY PO BOX 3474 MANATÍ, PR 00674	06/08/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	49945	\$764.35
	Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted.					
2	AUTORIDAD DE CARRETERAS ELA LCDO NELSON RAMOS JOSE HERNANDEZ ORTIZ PO. BOX 8455 PONCE, PR 00732-8455	05/29/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	41223	\$13,294.18*
	Reason: Proof of claim purports to asserts liability on the basis of case number KEF-2004-0762. The records of the Puerto Rico Highways and Transportation Authority show that any funds owed pursuant to that case were deposited with the relevant court and, due to the claimant's delay in accessing the funds, eventually escheated. The funds remain available for the claimant's recovery.					
3	BIG SAVE PHARMACY SIERRA BAYAMON BLOQUE 51-30 CALLE 49 BAYAMON, PR 00961	05/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15286	\$19,862.26
	Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted.					
4	COOPERATIVA DE AHORRO Y CREDITO DE AGUADA HARRY ANDUZE-MONTANO, ESQ. 1454 AVE. FERNANDEZ JUNCOS SAN JUAN, PR 00909	06/26/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	38797	\$17,000,000.00*
	Reason: Proof of Claim asserts liability on the basis of case number FPE-2011-0844. The records of the Puerto Rico Highways and Transportation Authority show such case has been dismissed without prejudice.					

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5	DOWNTOWN DEVELOPMENT CORP PO BOX 190858 SAN JUAN, PR 00919-0858	05/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	27270	\$38,385.19
Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted.						
6	GARCIA, MARIA M. PO BOX 1584 ARECIBO, PR 00613	06/07/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	58950	\$98,673.90*
Reason: Proof of claim purports to asserts liability on the basis of case number KEF-1995-0478. The records of the Puerto Rico Highways and Transportation Authority show that any funds owed pursuant to that case were deposited with the relevant court and, due to the claimant's delay in accessing the funds, eventually escheated. The funds remain available for the claimant's recovery.						
7	MALDONADO OLVERAS, ZORAIDA PEDRO ORTIZ ALVAREZ LLC PO BOX 9009 PONCE, PR 00732	05/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	24961	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The books and records of the Commonwealth show such case has been dismissed.						
8	MASSANET NOVALES, WANDA I. URB. PARK GARDENS VS CALLE INDEPENDENCE G-11 SAN JUAN, PR 00926	05/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36274	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of litigation against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS"). The books and records of ERS show such case has been dismissed.						

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9	ORTIZ OTERO, ILIA S. URB. CARIOCA 29 SUR CALLE 3 GUAYAMA, PR 00784	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	146640	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of an arbitration proceeding against the Commonwealth regarding accrued but unpaid wages, but the case records show that the arbitral tribunal dismissed the case.						
10	RODRIGUEZ TORRES, BRENDA L URB MEDINA A11 CALLE 2 ISABELA, PR 00662	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	72751	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number AQ-15-0354, but the claimant does not appear as a named plaintiff in that litigation.						
11	SAN MARCOS TREATMENT CENTER 120 BERT BROWN ROAD SAN MARCOS, TX 78666	05/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31343	\$143,904.00
Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted.						
12	SANTANA NEVAREZ, NYDIA M PO BOX 682 COROZAL, PR 00783	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	84963	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The books and records of the Commonwealth show such case has been dismissed.						
13	SPECTRA SYSTEMS 40 WESTMINSTER ST. 2ND FLOOR PROVIDENCE, RI 02903	05/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	32981	\$63,201.67
Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted.						

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14 TORRES VARGAS, CARLOS PEDRO ORTIZ ALVAREZ LLC P.O BOX 9009 PONCE, PR 00732	05/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31400	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The books and records of the Commonwealth show such case has been dismissed.					
15 VELEZ LEBRON, ROSA HC 05 BOX 54728 HATILLO, PR 00659-9605	05/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	26674	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The books and records of the Commonwealth show such case has been dismissed.					
TOTAL					\$17,378,085.55*